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**UNITED STATE BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

)	
In re)	Chapter 11 Case
)	
DELPHI CORPORATION, et al.)	No. 05-44481
)	
Debtors.)	(Jointly Administered)
)	

**NOTICE OF RESPONSE TO THE STATEMENT OF RECLAMATION
RE: CLAIM NO. 466 OF JIDECO OF BARDSTOWN, INC.**

Please be advised that pursuant to the Amended Final Reclamation Order (Docket No. 881) a Response to the Statement of Reclamation Re: Claim No. 466 on behalf of Jideco of Bardstown, Inc. was served, via U.S. Mail Service, on April 18, 2006 on the following parties: Christina Cattell, Mail Code No. 483-400-216, 5725 Delphi Drive, Troy, Michigan 48098, Matthew J. Micheli, Esq., Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Ste. 2100, Chicago, IL 60606, John K. Lyons, Esq., Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606, Allison Verderber Herriott, Esq., Skadden, Arps, Slate, Meagher & Flom LLP, Four Times Square, New York, New York 10036.

Respectfully submitted,

JIDECO OF BARDSTOWN, INC., Defendant

By their Co-Counsel,

Dated: April 27, 2006

/s/ Garry M. Graber
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